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FINANCE DEPARTMENT

NOTIFICATION

The 6th August, 2024

S.R.O. No. 394/2024— In exercise of the powers conferred by sub-section (1) of Section 11 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19833-FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1134 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No.296/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 29576-FIN-CT1-TAX-0005-2023, dated the 20th October, 2023, published in the Extraordinary issue No. 2433 of the *Odisha Gazette*, dated the 20th October, 2023 bearing **S.R.O. No. 728/2023**, namely:—

In the said notification, after the Schedule, in the Explanation, in clause (ii), the following proviso shall be inserted, namely:—

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall be deemed to have come into force with effect from the 15th day of July, 2024.

[No.22204—FIN-CT1-TAX-0005/2023/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under Secretary to Government